

IN THE UNITED STATES DISTRICT COURT FOR THE
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	
)	
v.)	Civil No. 1:10-cv-3976
)	
ADAM B. RESNICK,)	
)	
Defendant.)	

COMPLAINT

The United States of America, pursuant to 26 U.S.C. § 7401, at the direction of the Attorney General of the United States and with the authorization of a delegate of the Secretary of the Treasury, brings this civil action to collect from the defendant Adam B. Resnick outstanding assessed federal income tax liabilities. For its complaint, the United States alleges as follows:

JURISDICTION AND PARTIES

1. Jurisdiction is conferred upon the district court pursuant to 26 U.S.C. § 7402 and 28 U.S.C. §§ 1331, 1340 and 1345.
2. Adam B. Resnick resides in Buffalo Grove, Illinois, within the jurisdiction of this Court.

REDUCE INCOME TAX ASSESSMENTS TO JUDGMENT

3. On each of the following days and in the following amounts, a delegate of the Secretary of Treasury made an assessment against Adam B. Resnick for federal income taxes as follows:

Tax Period Ended	Date of Assessment	Assessment Amount	Balance Due as of June 9, 2010
12/31/1998	6/7/1999	\$315,439.00 ¹	\$593,049.12
	6/7/1999	\$3,132.39 ²	
	6/7/1999	\$3,659.53 ³	
	10/17/2005	\$75,177.35 ²	
	2/22/2010		
12/31/1999	5/29/2000	\$57,787.00 ¹	\$136,441.38
	5/29/2000	\$577.87 ²	
	5/29/2000	\$628.55 ³	
	12/25/2000	\$2,890.39 ³	
	12/25/2000	\$2,311.48 ²	
	2/5/2001	\$1,339.40 ⁴	
	10/17/2005	\$11,557.40 ²	
12/31/2000	2/4/2002	\$284,931.00 ¹	\$705,388.17
	2/5/2001	\$870.01 ⁴	
	2/4/2002	\$64,109.47 ⁵	
	2/4/2002	\$14,246.55 ²	
	2/4/2002	\$20,781.06 ³	
	10/17/2005	\$56,986.19 ²	
12/31/2002	4/5/2004	\$17,068.00 ¹	\$14,735.30
	4/5/2004	\$1,536.12 ⁵	
	4/5/2004	\$927.78 ²	
	4/5/2004	\$792.35 ³	
	7/12/2004	\$1.55 ²	
	11/15/2004	\$928.09 ⁵	
	11/15/2004	\$7,574.10 ⁶	
	10/17/2005	\$801.64 ²	
	10/2/2006	\$699.65 ²	

	10/1/2007	\$116.61 ²	
		TOTAL:	\$1,449,613.97

¹ Tax Assessed

² Failure to Pay Tax Penalty

³ Interest Assessed

⁴ Dishonored Check Penalty

⁵ Late Filing Penalty

⁶ Additional Tax Assessed by Examination

4. A delegate of the Secretary of the Treasury of the United States properly issued notice of the assessments described in paragraph 3, above, to Adam B. Resnick, and made demand for payment to Adam B. Resnick.

5. Despite such notice and demand, Adam B. Resnick has failed, neglected, or refused to pay the federal income tax liabilities set forth in Paragraph 3, above, and, after the application of all abatement, payments, credits, statutory additions and other amounts, Adam B. Resnick remains liable to the United States for: (1) no less than \$593,049.12 for the income tax year ended December 31, 1998, (2) no less than \$136,441.38 for the income tax year ended December 31, 1999, (3) no less than \$705,388.17 for the income tax year ended December 31, 2000, (4) no less than \$14,735.30 for the income tax year ended December 31, 2002, and (5) interest and other statutory additions accruing from June 9, 2010. In total, Adam B. Resnick remains liable to the United States for no less than \$1,449,613.97, for the income tax years 1998, 1999, 2000, 2002.

WHEREFORE, the plaintiff United States of America demands judgment for the United States of America and against the defendant Adam B. Resnick 1998, 1999, 2000, and 2002 federal income taxes, penalties, and interest in the amount of \$1,449,613.97 plus statutory additions from June 9, 2010, including interest, pursuant to 26 U.S.C. §§ 6601, 6621, and 6622, and 28 U.S.C. § 1961(c), until paid, its costs in the action, and such other and further relief as the Court deems just and proper.

Respectfully submitted,

JOHN A. DICICCO
Acting Assistant Attorney General

/s/ Raagnee Beri
RAAGNEE BERI
Trial Attorney, Tax Division
U.S. Department of Justice
Post Office Box 55
Ben Franklin Station
Washington, D.C. 20044
Telephone: (202) 305-7917
E-mail: Raagnee.Beri@usdoj.gov